

# SENATE RECORD VOTE ANALYSIS

105th Congress  
2nd Session

**Vote No. 38**

March 19, 1998, 5:15 pm  
Page S-2289 Temp. Record

## EDUCATION SAVINGS ACCOUNTS/Cloture (1st Attempt on Compromise)

**SUBJECT:** Education Savings Act for Public and Private Schools . . . H.R. 2646. Lott motion to close debate.

### ACTION: CLOTURE MOTION REJECTED, 55-44

**SYNOPSIS:** As amended, H.R. 2646, the Parent and Student Savings Account PLUS Act, will enact the compromise provisions of S. 1133, as reported, on education savings accounts and other education initiatives. It will expand the recently enacted education savings account tax credit, will provide an exclusion from gross income for distributions from qualified State tuition programs, will extend and expand the current-law section 127 tax exclusion (for employer-provided education assistance), and will assist local governments in issuing bonds for school construction by increasing the small-issuer bond exemption. In total, the bill will provide approximately \$6 billion in tax relief for education over the next 10 years. That cost will be more than fully offset by modifying the employer deduction for vacation pay and by changing the treatment of the foreign tax credit carryback and carryforward periods (for increased revenues of \$6.9 billion over 10 years). The education tax credit will be expanded by increasing the annual contribution limit for education IRAs from \$500 to \$2,000 for taxable years 1999 through 2002 and by changing the definition of qualified education expenses to include kindergarten through twelfth (K-12) grade expenses (the credit currently applies only to higher education expenses).

On March 18, 1998, Senator Lott sent to the desk, for himself and others, a motion to close debate on the bill. By unanimous consent, the vote on that motion was scheduled for March 19.

**NOTE:** A three-fifths majority (60) vote is required to invoke cloture. This vote was the first attempt to invoke cloture on the compromise language.

**Those favoring** the motion to invoke cloture contended:

We have now had this bill of education initiatives before the Senate for 6 days. Despite strong bipartisan support, a small,

(See other side)

YEAS (55)		NAYS (44)		NOT VOTING (1)	
Republicans (55 or 100%)	Democrats (0 or 0%)	Republicans (0 or 0%)	Democrats (44 or 100%)	Republicans (0)	Democrats (1)
Abraham	Hutchinson	Akaka	Inouye		Moseley-Braun- <sup>2AN</sup>
Allard	Hutchison	Baucus	Johnson		
Ashcroft	Inhofe	Biden	Kennedy		
Bennett	Jeffords	Bingaman	Kerrey		
Bond	Kempthorne	Boxer	Kerry		
Brownback	Kyl	Breaux	Kohl		
Burns	Lott	Bryan	Landrieu		
Campbell	Lugar	Bumpers	Lautenberg		
Chafee	Mack	Byrd	Leahy		
Coats	McCain	Cleland	Levin		
Cochran	McConnell	Conrad	Lieberman		
Collins	Murkowski	Daschle	Mikulski		
Coverdell	Nickles	Dodd	Moynihan		
Craig	Roberts	Dorgan	Murray		
D'Amato	Roth	Durbin	Reed		
DeWine	Santorum	Feingold	Reid		
Domenici	Sessions	Feinstein	Robb		
Enzi	Shelby	Ford	Rockefeller		
Faircloth	Smith, Bob	Glenn	Sarbanes		
Frist	Smith, Gordon	Graham	Torricelli		
Gorton	Snowe	Harkin	Wellstone		
Gramm	Specter	Hollings	Wyden		
Grams	Stevens				
Grassley	Thomas				
Gregg	Thompson				
Hagel	Thurmond				
Hatch	Warner				
Helms					

#### EXPLANATION OF ABSENCE:

- 1—Official Business
- 2—Necessarily Absent
- 3—Illness
- 4—Other

#### SYMBOLS:

- AY—Announced Yea
- AN—Announced Nay
- PY—Paired Yea
- PN—Paired Nay

determined minority of Democrats are still attempting to filibuster the bill. The strategy that they wish to pursue is a "filibuster by amendment," under which they will offer an endless series of proposals, some of which might be germane, some of which might only meet the relevancy test, and some of which might be totally extraneous. Rather than allowing this small group of Senators to pursue that strategy, the Majority Leader has controlled the parliamentary situation to prevent the offering of amendments. The purpose of doing so has been to keep tempers cool while trying to negotiate a fair compromise on how to proceed with considering the bill. Numerous offers have been made back and forth between the Republican and Democratic leadership. At times, it has seemed that an agreement has been within reach. For instance, one of the latest offers by the Majority Leader was to consider all of the 14 education and tax-related amendments that have been filed, 9 of which are amendments that have been proposed by Democrats. The Minority Leader responded that doing so would not allow for the consideration of a Democratic substitute, and the Majority Leader said that such a substitute could be considered. We think we are close to an agreement, but after several days it is time that we had another vote on the matter in order to add a little pressure to both sides so that the negotiations will not go on endlessly. Though we will probably not get cloture on this vote, we are cautiously optimistic that a deal will be reached.

**Those opposing** the motion to invoke cloture contended:

We concur with our colleagues. The negotiations that have been underway have been constructive. Unfortunately, a few outstanding issues remain. For instance, the latest offer by the majority party does not include the consideration of a Democratic substitute amendment, nor does it include the consideration of a proposed amendment on child-care expenses. We do not have time to resolve these issues before the cloture vote today, so we will vote against cloture and will urge all Democratic Senators, whether they favor the bill or not, to vote with us. At the same time, we remain hopeful that we will soon reach an agreement that will allow us to drop our opposition to cloture.